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June 17, 2005

To: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572
28 Davis Avenue
Poughkeepsie, N.Y. 12603

Subject:

Serial No. 10/790,579

03/01/04

Peter W. Lee

A Non-volatile Semiconductor Memory Having
Split-gate Memory Cells Mirrored in a Virtual
Ground Configuration

Grp. Art Unit:

2814

Mai

RESPONSE TO PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated May 13, 2005, please amend the above identified application for patent as follows:

The Commissioner is hereby authorized to charge payment of any additional fee involved with added Claims and the like to Deposit Account No. 19-0033.

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on August 9, 2005.

Name Stephen B. Ackerman, Reg. No. 37761Signature SBADate August 9, 2005

Please amend the above-identified application as follows:

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 5 of this paper.

Remarks/Arguments begin on page 8 of this paper.